

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☒ INFORMATION ☐ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED
 Willfull Failure to Pay Income Tax
 26 U.S.C. 7203

☐ Petty
☐ Minor
☒ Misdemeanor
☐ Felony
PENALTY:
 Maximum Prison Sentence: 1 Year
 Maximum Fine: \$100,000
 Maximum Term of Probation: 5 Years
 Maximum Supervised Release: 1 Year
 Mandatory Special Assessment: \$25.00
CR**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a pending case involving this same defendant

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

 Name and Office of Person
 Furnishing Information on
 THIS FORM

KEVIN V. RYAN

☐ U.S. Att'y ☒ Other U.S. Agency

 Name of Asst. U.S. Att'y
 (if assigned)

Blake D. Stamm, Tax Division

 Name of District Court, and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

J. Tony Serra

DISTRICT COURT NUMBER

05 00171 MAG

DEFENDANT**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State
- If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☒ No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... If Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY
☐ This report amends AO 257 previously submitted
ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☒ SUMMONS ☐ NO PROCESS*

☐ WARRANT Bail Amount: Unsecured PR Bond

If Summons, complete following:

☒ Arraignment ☐ Initial Appearance

Defendant Address:

 300 Hawthorne Road
 Bolinas, CA 94924

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: April 5, 2005 3:30pmBefore Judge: Spero

Comments: Scheduled date for entry of guilty plea.

EILEEN J. O'CONNOR
Assistant Attorney General, Tax Division

RONALD A. CIMINO
Chief, Western Criminal Enforcement Section

CHARLES A. O'REILLY (CABAR160980)

BLAKE D. STAMM

Trial Attorneys

U.S. Department of Justice

Tax Division

600 E. Street, NW

Washington, DC 20001

Telephone: (202) 514-5247

Attorneys for Plaintiff

E-filing

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

J. TONY SERRA,

Defendant.

No. 05-

VIOLATION:

Title 26, United States Code, Section 7203 -

WILLFUL FAILURE
TO PAY INCOME TAX

INFORMATION

COUNT ONE: (26 U.S.C. § 7203 - Willful Failure to Pay Income Tax)

The Assistant Attorney General, Tax Division, charges:

That during the calendar year 1998, J. Tony Serra, who was a resident of Bolinas, California, earned taxable income on which there was owing to the United States of America an income tax of \$18,037; that he was required by law on or before April 15, 1999, to pay said income tax to the Internal Revenue Service or other proper office of the United States; and that well-knowing and believing all of the foregoing, he did willfully fail to pay the said income tax to the Internal Revenue Service or to any other proper officer of the United States.

- 2 -

1 COUNT TWO: (26 U.S.C. § 7203 - Willful Failure to Pay Income Tax)

2 The Assistant Attorney General, Tax Division, charges:

3 That during the calendar year 1999, J. Tony Serra, who was a resident of Bolinas,
4 California, earned taxable income on which there was owing to the United States of America an
5 income tax of \$26,495; that he was required by law on or before April 17, 2000, to pay said
6 income tax to the Internal Revenue Service or other proper office of the United States; and that
7 well-knowing and believing all of the foregoing, he did willfully fail to pay the said income tax
8 to the Internal Revenue Service or to any other proper officer of the United States.

9 All in violation of Title 26, United States Code, Section 7203.

10 EILEEN J. O'CONNOR
11 Assistant Attorney General, Tax Division

12 DATED: 3/17/05

By: Ronald A. Cimino

13 RONALD A. CIMINO
14 Chief,
Western Criminal Enforcement Section

15
16 Approved as to Form Charles A. O'Reilly

17 Trial Attorney Charles A. O'Reilly
18
19
20
21
22
23
24
25
26
27
28